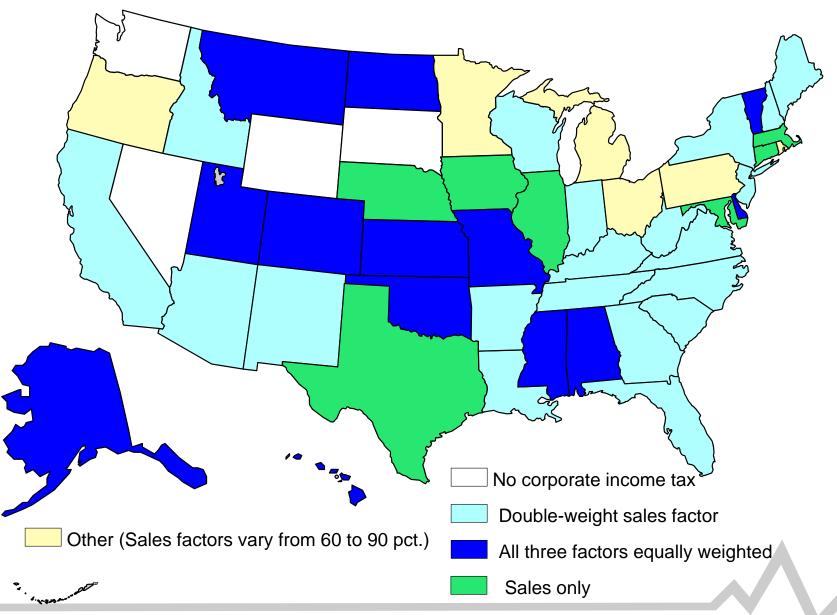
Appendix #9

Map of State Income Tax Apportionment Factors. Prepared by the Utah Office of Legislative Research and General Counsel.

State Apportionment of Corporate Income



Source: Federation of Tax Administrators. For tax year 2004.